DECLARATION AND POWER OF ATTORNEY

JOINT INVENTORS

As the below named inventors, we hereby declare:

Our residences, post office addresses and citizenship are as stated below next to our names,

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled <u>An Aqueous-Liquid-Absorbing Agent and Its Production Process</u>, the specification of which,

	is attached hereto				
Х] was filed on <u>03/11/2005</u> as applic	ation Serial No.	PCT/	JP2005/004	<u> 1858</u>

We hereby state that we have reviewed and understand the contents of the aboveidentified specification, including the claims, as amended by any amendment referred to above, and

We acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, § 1.56.

Prior Foreign Applications

We hereby claim priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate listed below, the disclosure of which is herein incorporated by reference. We have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is based.

		Date of Filing	Date of Issue	Priority Claimed
Country	Application	(day, month,	(day, month,	Under 35 U.S.C.
	Number	year)	year)	§119
Japan	2004-105117	03, 31, 2004		Yes

Prior United States Application(s)

We hereby claim the benefit under Title 35, United States Code, § 119(e) of any United States provisional applications(s) listed below:

Application Serial Number	Date of Filing
	(day, month, year)

We hereby claim the benefit under Title 35 United States Code, § 120 of any United States patent application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, we acknowledge the duty to

disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulation, § 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial Number	Date of Filing (day, month, year)	Status (Patented, Pending, Abandoned)
	· ·	

Power of Attorney

We hereby appoint all of the attorneys associated with U.S. Patent and Trademark Office Customer No. 001609 of the firm of ROYLANCE, ABRAMS, BERDO & GOODMAN, L.L.P. as our attorneys or agents with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Correspondence and telephone calls are to be directed to:

Garrett V. Davis ROYLANCE, ABRAMS, BERDO & GOODMAN, L.L.P. 1300 19th Street, N.W., Suite 600 Washington, D.C. 20036 (202) 659-9076

We hereby declare further that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Signature	Hroyuki I	keuch' Date Ji	uly 27, 2006
Full Name of			
1 st Inventor	IKEUCHI	Hiroyuki	
	Family Name	First Given Name	Middle Initial
Residence	14-12, Kitahirano Mina	umino-cho, Himeji-shi, HYOGO	670-0887 JAPAN
Citizenship	Japanese		
Post Office Address	same as residence	_	

Signature	Hazush: For	Date_J	uly 27, 2006
Full Name of			
	TORII	Kazushi	
	Family Name	First Given Name	Middle Initial
Residence	F-202, 931-11, Hamada, Abo	shi-ku, Himeji-shi, HYOO	GO 671-1242 JAPAN
Citizenship	Japanese		
Post Office Address	same as residence		
Signature	Shigeru I shumin	To Date_J	uly 27, 2006
Full Name of	•		
3 rd Inventor _	SAKAMOTO	Shigeru	
	Family Name	First Given Name	Middle Initial
Residence	391-10, Shimoyobe, Yobe-ku	<u>, Himeji-shi, HYOGO 67</u>	1-1261 JAPAN
Citizenship	Japanese		·
Post Office			
	same as residence		
	Jaku Iwamura	√ Date ^J	uly 27, 2006
Signature	- Garana La	Date	
Full Name of 4 th Inventor _	IWAMURA	Taku	
	Family Name	First Given Name	Middle Initial
Residence	E-103, 931-11, Hamada, Abo	shi-ku, Himeji-shi, HYO	GO 671-1242 JAPAN
Citizenship	Japanese		
Post Office			
Address	same as residence		

Signature	Sayaka Machida	Date_	July 27, 2006
	•1		
Full Name of			
5 th Inventor _	MACHIDA	Sayaka	
	Family Name	First Given Name	Middle Initial
Residence	202, 1-1, Honnmachi, Hiroha	<u>ta-ku, Himeji-shi, HYC</u>	GO 671-1114 JAPAN
Citizenship	Japanese		
1 <u></u>	•		
Post Office			
Address	same as residence		